

Providers can do a lot to prepare for a Meaningful Use (MU) audit and help ensure that it goes smoothly. Preparation for an audit begins at the time an application for an incentive payment is being prepared.

When preparing an application for an incentive payment, it should be done with an eye to the future. The information and documentation being gathered for the application should be prepared in a manner that will permit a disinterested person at a later date to reconcile and see that the documentation supports what was ultimately reported to Medicaid in the SLR. Since Providers may use a wide variety of procedures and methods to record office operations, billing, patient information and tracking, EPs are free to utilize whatever reports or other documentation that they believe best describes and supports the data being reported for MU. The documentation may be reports generated from electronic practice management systems, from hard copy paper files, manually created spreadsheets compiled from various identifiable reports and records, etc. In any case, the documentation must be auditable and fairly supports what is reported to Medicaid and in the SLR.

Following submission of the application, **ALL the documentation relied on to support the application must be retained for a period of six years**. You will be required to produce this documentation for the auditors at the time of their on-site review. A failure to produce the documentation relied on for the payment year being audited could result in Medicaid recouping the incentive payment.

Medicaid will notify EPs directly when an audit will be conducted. In preparing for the audit, a review of the Audit Checklist below will help ensure that the audit process goes smoothly and without incident.

#### **Audit Checklist**

**1. Review the application for the year being audited.**

Access your account in the SLR to refresh your memory about what data was submitted and the documentation you used to derive that information and include in the attestation.

**2. Retrieve the file containing all the application documentation for the year being audited.**

Following submission of every MU application, an archive file of all the information and documentation used for the application should be created and stored in a safe manner for a period of six years. The file must be maintained in such a way that it may be retrieved whenever needed. Retrieve that file so that

it will be available for review during the audit. Review the file contents to refresh your memory so that you will be able to answer any questions that may arise during the audit.

**3. Review the audit notice letter.**

The audit notice letter from Medicaid will inform you of the upcoming audit and identify the names of the auditors that will be contacting you with additional details about the audit. Review the letter and make notes during the auditor's scheduling telephone call to identify any additional information or documentation that you may be asked to provide during the audit. The audit notice letter will also include Medicaid's MU program contact person's name and contact information for questions.

**4. Identify staff to coordinate and work with auditors.**

You will need to have someone available to the auditors that understands the content of the MU application submitted to Medicaid, and the documentation used to support it. This person should be able to explain the documentation and answer any questions that may arise regarding how the documentation supports the reported information, offer clarifying information, and be able to retrieve any other documentation that may help resolve any discrepancies.

**5. Identify and prepare a space for the auditors to work.**

When the auditors arrive on-site for the audit, they will need a space to work. Plan ahead so that a reasonable work space will be available for them when they do arrive so that they may get to work as quickly as possible and minimize their impact on staff and office operations, and the time necessary to complete their review.